

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	996.0	967.0	958.0
Pupils On Roll - Special Full-Time	132.0	147.0	147.0
Subtotal - Pupils On Roll	1,128.0	1,114.0	1,105.0
Private School Placements	9.0	9.0	8.0
Pupils Sent to Other Dists-Spec Ed Prog	2.0	3.0	3.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	13,678,927	14,110,079	14,392,280
Unrestricted Miscellaneous Revenues	10-1XXX	186,551	180,000	190,000
Subtotal - Revenues From Local Sources		13,865,478	14,290,079	14,582,280
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	16,542	17,240	17,240
Extraordinary Aid	10-3131	155,141	100,000	100,000
Categorical Special Education Aid	10-3132	658,622	661,107	661,107
Equalization Aid	10-3176	17,624	0	0
Categorical Security Aid	10-3177	42,908	57,350	57,350
Other State Aids	10-3XXX	10,788	75,596	98,416
Subtotal - Revenues From State Sources		901,625	911,293	934,113
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	0	16,728	17,077
Subtotal - Revenues From Federal Sources		0	16,728	17,077
Budgeted Fund Balance - Operating Budget	10-303	0	441,884	236,796
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	150,000	275,000	250,000
Transfers From Other Funds	10-5200	255	0	0
Actual Revenues (Over)/Under Expenditures		66,886	0	0
Total Operating Budget		14,984,244	15,934,984	16,020,266
Grants and Entitlements:				
Revenues from Federal Sources:				
Title I	20-4411-4416	222,307	290,110	246,593
Title II	20-4451-4455	17,885	17,455	14,837

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
I.D.E.A. Part B (Handicapped)	20-4420-4429	280,687	267,946	227,754
Total Revenues From Federal Sources		520,879	575,511	489,184
Total Grants And Entitlements		520,879	575,511	489,184
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	494,012	519,918	519,792
Total Revenues From Local Sources		494,012	519,918	519,792
Withdrawal From Debt Service Reserve	40-313	0	1	0
Total Local Repayment Of Debt		494,012	519,919	519,792
Actual Revenues (Over)/Under Expenditures		1	0	0
Total Repayment Of Debt		494,013	519,919	519,792
Total Revenues/Sources		15,999,136	17,030,414	17,029,242
Total Revenues/Sources Net of Transfers		15,999,136	17,030,414	17,029,242

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	4,746,336	4,898,784	5,178,505
Special Education - Instruction	11-2XX-100-XXX	1,569,496	1,601,957	1,676,671
Basic Skills/Remedial - Instruction	11-230-100-XXX	41,055	52,041	21,494
Bilingual Education - Instruction	11-240-100-XXX	111,879	122,092	63,833
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	607,174	609,628	565,436
Undist. Expenditures - Health Services	11-000-213-XXX	214,549	233,189	239,088
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	520,373	552,108	592,444
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	33,896	56,119	82,047
Undist. Expenditures - Guidance	11-000-218-XXX	229,371	245,545	231,111
Undist. Expenditures - Child Study Teams	11-000-219-XXX	395,546	420,483	432,553
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	133,198	143,082	150,892
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	191,266	259,332	280,653
Undist. Expend.-Instr. Staff Training Serv.	11-000-223-XXX	1,664	12,000	12,000
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	324,637	445,396	413,723
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	688,065	663,567	628,786
Undist. Expend. - Central Services	11-000-251-XXX	348,241	380,466	357,333
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	10,995	18,150	18,950
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	1,364,155	1,322,999	1,414,222
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	466,080	469,415	525,960
Personal Services - Employee Benefits	11-XXX-XXX-2XX	2,415,459	2,708,073	2,785,321
Total Undistributed Expenditures		7,944,669	8,539,552	8,730,519
Total General Current Expense		14,413,435	15,214,426	15,671,022
Capital Expenditures:				
Equipment	12-XXX-XXX-730	128,372	87,986	6,000
Facilities Acquisition And Const. Serv.	12-000-400-XXX	12,671	305,173	39,244

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Capital Reserve - Transfer To Capital Projects	12-000-400-931	150,000	275,000	250,000
Increase In Capital Reserve	10-604	250,000	0	0
Total Capital Outlay		541,043	668,159	295,244
Transfer Of Funds To Charter Schools	10-000-100-56X	29,766	52,399	54,000
General Fund Grand Total		14,984,244	15,934,984	16,020,266
Special Grants and Entitlements:				
Federal Projects:				
Title I	20-XXX-XXX-XXX	222,307	290,110	246,593
Title II	20-XXX-XXX-XXX	17,885	17,455	14,837
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	280,687	267,946	227,754
Total Federal Projects	20-XXX-XXX-XXX	520,879	575,511	489,184
Total Special Revenue Funds		520,879	575,511	489,184
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	494,013	519,919	519,792
Total Debt Service Funds		494,013	519,919	519,792
Total Expenditures/Appropriations		15,999,136	17,030,414	17,029,242
Total Expenditures Net of Transfers		15,999,136	17,030,414	17,029,242

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	561,903	460,614	294,685	294,685
--Repayment of Debt	2	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	425,001	525,001	250,001	1
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	0	0	0	0
--Legal Reserve	478,348	512,751	236,796	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	1	0	0

Per Pupil Cost Calculations	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$11,353	\$11,313	\$12,531	\$12,746	\$13,254
Total Classroom Instruction	\$7,013	\$6,853	\$7,618	\$7,630	\$7,999
Classroom-Salaries and Benefits	\$6,680	\$6,519	\$7,242	\$7,245	\$7,561
Classroom-General Supplies and Textbooks	\$273	\$279	\$319	\$327	\$375
Classroom-Purchased Services	\$61	\$54	\$57	\$58	\$63
Total Support Services	\$1,717	\$1,739	\$2,046	\$2,072	\$2,192
Support Services-Salaries and Benefits	\$1,294	\$1,337	\$1,537	\$1,527	\$1,589
Total Administrative Costs	\$1,331	\$1,413	\$1,516	\$1,669	\$1,580
Administration Salaries and Benefits	\$1,100	\$1,189	\$1,254	\$1,392	\$1,300
Total Operations and Maintenance of Plant	\$1,259	\$1,303	\$1,345	\$1,368	\$1,476
Operations and Maintenance-Salaries and Benefits	\$762	\$695	\$777	\$787	\$850
Board Contribution to Food Services	\$27	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$0	\$0	\$0	\$0
Total Equipment Costs	\$15	\$109	\$30	\$79	\$5
Legal Costs	\$50	\$47	\$62	\$64	\$64
Employee Benefits as a percentage of salaries*	26.90%	26.53%	29.13%	28.60%	28.78%

\*Does not include pension and social security paid by the State on-behalf of the district.

\*\*Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending (formerly the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2013-14 revised appropriations and the 2014-15 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Special Education Services	Share occupational and physical therapy personnel through Passaic County Educational Services Commission	0
Recycling	Share recycling and garbage pickup with municipality	0
Transportation Services, including Fuel	Share special education bus routes through Passaic County Educational Services Commission	0
Purchasing	Purchase through Ed-Data purchasing cooperative and NJ State contracts	0
Municipal/Public Works	Share fuel purchases with municipality	0
Municipal/Public Works	Share recreational facilities with municipality	0
Municipal/Public Works	Share geese control services	0
Technology Services	Share technology personnel through Passaic County Educational Services Commission	0
Insurance Coverages and Benefits	Belong to School Alliance Insurance pool with other districts	0
Insurance Coverages and Benefits	Belong to State Employee Health Benefits Plan insurance pool with other school districts	0



A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	14,392,280
(B) Estimated Net Taxable Valuation (as of 10/01/13)	1,679,409,848
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	0.8570
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	14,912,072
(E) Estimated Net Taxable Valuation (as of 10/01/13)	1,679,409,848
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	0.8879
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B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	14,392,280
(H) Estimated Equalized Valuation (as of 10/01/13)	1,628,637,140
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	0.8837
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	14,912,072
(K) Estimated Equalized Valuation (as of 10/01/13)	1,628,637,140
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	0.9156
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NAME=Elaine Baldwin

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	
Base Annual Salary Amount	\$145,000
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	156
Contracted Number of Annual Vacation Days	0
Contracted Number of Annual Sick Days	0
Contracted Number of Annual Personal Days	0
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$0
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	None
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Elaine Baldwin

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=JohnDiGiovachino

CATEGORY	MEASURE
Job Title	Coordinator/Director/Manager/Supervisor
Job Title II	1
Base Annual Salary Amount	\$105,600
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=JohnDiGiovachino

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$300
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	None
Contractual Post-Employment Benefit Description of Payout of Vacation days	None
Contractual Post-Employment Benefit Description of Payout of Personal days	None
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Thomas DiFluri

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	
Base Annual Salary Amount	\$134,750
Full-Time Equivalent (FTE)	1.0

NAME=Thomas DiFluri

CATEGORY	MEASURE
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	4
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$3,000
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$5,500
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Payout of sick days is only at time of retirement
Contractual Post-Employment Benefit Description of Payout of Vacation days	No payout for vacation days
Contractual Post-Employment Benefit Description of Payout of Personal days	No payout for personal days
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	

NAME=Thomas DiFluri

CATEGORY	MEASURE
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	